General Assembly

Distr.: General
9 December 2013

Sixty-eighth session
Agenda item 9

Resolution adopted by the General Assembly on 4 December 2013

[*without reference to a Main Committee (A/68/L.20)*]

68/18. Graduation of countries from the least developed country category

The General Assembly,

Recalling Economic and Social Council resolution 2012/32 of 27 July 2012 on the report of the Committee for Development Policy on its fourteenth session,

Taking into account its resolutions 59/209 of 20 December 2004, 65/286 of 29 June 2011 and 67/221 of 21 December 2012 on a smooth transition for countries graduating from the list of least developed countries,

Recalling paragraph 10 of its resolution 67/221, in which the General Assembly decided to take note of the decisions of the Economic and Social Council regarding the graduation of countries from the least developed country category, as well as the inclusion of countries in that category, at the first session of the Assembly following the adoption of the decisions,

Emphasizing that graduation from the least developed country category is a major milestone for the country involved as it means that significant progress has been made towards reaching at least some of its development goals,

1. *Reaffirms* that graduating from the category of least developed countries should not result in a disruption of development plans, programmes and projects;

2. *Takes note* of the endorsement by the Economic and Social Council of the recommendation of the Committee for Development Policy that Equatorial Guinea be graduated from the least developed country category, and decides to provide Equatorial Guinea, on an exceptional basis, with an additional preparatory period of six months before the start of the three-year preparatory period leading to graduation;

3. *Invites* Equatorial Guinea to prepare, during the three and a half year period between the adoption of the present resolution and its graduation from the least developed country category, its national smooth-transition strategy, with the support of the United Nations system and in cooperation with its bilateral and multilateral development and trading partners;

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4. *Takes note* of the endorsement by the Council of the recommendation of the Committee that Vanuatu be graduated from the least developed country category, and decides to provide Vanuatu, on an exceptional basis, with an additional preparatory period of one year before the start of the three-year preparatory period leading to graduation;

5. *Invites* Vanuatu to prepare, during the four-year period between the adoption of the present resolution and its graduation from the least developed country category, its national smooth-transition strategy, with the support of the United Nations system and in cooperation with its bilateral and multilateral development and trading partners.

59th plenary meeting
4 December 2013

General Assembly

Distr.: General
11 December 2013

Sixty-eighth session
Agenda item 131

Resolution adopted by the General Assembly on 4 December 2013

[*on the report of the Fifth Committee (A/68/610)*]

68/19. Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Recalling its resolution 52/212 B of 31 March 1998 and its decision 57/573 of 20 December 2002,

Recalling also its resolutions 67/235 A of 24 December 2012 and 67/235 B of 28 June 2013,

Having considered, for the period ended 31 December 2012, the financial reports and audited financial statements and the reports and audit opinions of the Board of Auditors on the United Nations Development Programme,[1] the United Nations Capital Development Fund,[2] the United Nations Children's Fund,[3] the United Nations Relief and Works Agency for Palestine Refugees in the Near East,[4] the voluntary funds administered by the United Nations High Commissioner for Refugees,[5] the United Nations Population Fund,[6] the United Nations Office for Project Services,[7] the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women),[8] the note by the Secretary-General transmitting the report of the Board of Auditors on the implementation of its recommendations relating to the biennium 2010–2011,[9] the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations funds and programmes for the

[1] *Official Records of the General Assembly, Sixty-eighth Session, Supplement No. 5A* (A/68/5/Add.1).
[2] Ibid., *Supplement No. 5N* and corrigendum (A/68/5/Add.14 and Corr.1).
[3] Ibid., *Supplement No. 5B* (A/68/5/Add.2).
[4] Ibid., *Supplement No. 5C* (A/68/5/Add.3).
[5] Ibid., *Supplement No. 5E* (A/68/5/Add.5).
[6] Ibid., *Supplement No. 5G* (A/68/5/Add.7).
[7] Ibid., *Supplement No. 5J* and corrigendum (A/68/5/Add.10 and Corr.1).
[8] Ibid., *Supplement No. 5M* and corrigenda (A/68/5/Add.13 and Corr.1 and 2).
[9] A/68/163.

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financial period ended 31 December 2012 [10] and the report of the Advisory Committee on Administrative and Budgetary Questions,[11]

1. *Accepts* the financial reports and audited financial statements and the reports and audit opinions of the Board of Auditors for the above-mentioned organizations;[1-8]

2. *Approves* the recommendations and conclusions contained in the reports of the Board of Auditors;

3. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[11]

4. *Reaffirms* that the Board of Auditors shall be completely independent and solely responsible for the conduct of audits;

5. *Commends* the Board of Auditors for the continued high quality of its reports and the streamlined format thereof;

6. *Takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations funds and programmes for the financial period ended 31 December 2012;[10]

7. *Welcomes* the progress made in the implementation of the International Public Sector Accounting Standards by the eight additional entities audited for the year ended 31 December 2012, and in this regard requests the Secretary-General, in his capacity as Chair of the United Nations System Chief Executives Board for Coordination, to facilitate the dissemination of lessons learned and best practices from this implementation to other entities where the implementation of the Standards remains under way;

8. *Requests* the Secretary-General, in his capacity as Chair of the Chief Executives Board for Coordination, to invite the heads of the entities to continue to address underlying challenges related to the implementation of the International Public Sector Accounting Standards, including those related to inventory;

9. *Emphasizes* that the full implementation of the International Public Sector Accounting Standards is a tool for establishing better accountability and financial management, and requests the Secretary-General, in his capacity as Chair of the Chief Executives Board for Coordination, to encourage the heads of the entities to ensure the arrangements necessary to realize the maximum benefits of the implementation of the Standards and to report thereon to the General Assembly at its sixty-ninth session in the context of the progress report on the Standards;

10. *Notes* that, in the context of the International Public Sector Accounting Standards, the Board of Auditors will be issuing on an annual basis a combined report containing a concise summary of principal findings and conclusions and the status of the implementation of recommendations;

11. *Reiterates* the need to strengthen administrative and institutional measures to address the root causes of recurring issues and to minimize the ageing of the previous recommendations of the Board of Auditors;

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[10] A/68/350.

[11] A/68/381.

12. *Requests* the Secretary-General, in his capacity as Chair of the Chief Executives Board for Coordination, to invite the executive heads of the funds and programmes of the United Nations to consider, where they have not done so, exploring web-based follow-up systems, in line with lessons learned and best practices, to track the recommendations of the Board of Auditors, including the updated status of their acceptance, implementation and impact;

13. *Reiterates its request* to the Secretary-General and the executive heads of the funds and programmes of the United Nations to ensure full implementation of the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee in a prompt and timely manner, to continue to hold programme managers accountable for the non-implementation of recommendations and to effectively address the root causes of the problems highlighted by the Board;

14. *Reiterates its request* to the Secretary-General to provide in his reports on the implementation of the recommendations of the Board of Auditors a full explanation for the delays in the implementation of the recommendations of the Board, in particular those recommendations not yet fully implemented that are two or more years old;

15. *Also reiterates its request* to the Secretary-General to indicate in future reports an expected time frame for the implementation of the recommendations of the Board of Auditors, as well as the priorities for their implementation and the office holders to be held accountable;

16. *Recalls* paragraphs 7 and 8 of the report of the Advisory Committee, notes with deep concern the recurrence of cross-cutting and systemic risks identified by the Board of Auditors, and in this regard requests the Secretary-General, in his capacity as Chair of the Chief Executives Board for Coordination, to invite the heads of the United Nations entities to take corrective actions on cross-cutting issues and to implement, as a priority, all the related recommendations of both the Board of Auditors and the Advisory Committee;

17. *Requests* the Advisory Committee to request the Board of Auditors to continue to report on these cross-entity issues in its future reports;

18. *Recalls* paragraph 25 of the report of the Advisory Committee, and requests the Secretary-General, in his capacity as Chair of the Chief Executives Board for Coordination, to invite the head of the United Nations Children's Fund to enhance oversight of the implementation of the cooperation agreements between the Fund and the National Committees and to consider the need for reviewing the cooperation agreements, where appropriate;

19. *Also recalls* paragraph 29 of the report of the Advisory Committee, welcomes the efforts undertaken by the United Nations Relief and Works Agency for Palestine Refugees in the Near East to increase and broaden its donor base, and in this regard supports additional efforts to ensure that the financial health of the Agency is sustained over time.

59th plenary meeting
4 December 2013

General Assembly

Distr.: General
6 December 2013

Sixty-eighth session
Agenda item 135

Resolution adopted by the General Assembly on 4 December 2013

[*on the report of the Fifth Committee (A/68/611)*]

68/20. Programme planning

The General Assembly,

Recalling its resolutions 37/234 of 21 December 1982, 38/227 A of 20 December 1983, 41/213 of 19 December 1986, 55/234 of 23 December 2000, 56/253 of 24 December 2001, 57/282 of 20 December 2002, 58/268 and 58/269 of 23 December 2003, 59/275 of 23 December 2004, 60/257 of 8 May 2006, 61/235 of 22 December 2006, 62/224 of 22 December 2007, 63/247 of 24 December 2008, 64/229 of 22 December 2009, 65/244 of 24 December 2010, 66/8 of 11 November 2011 and 67/236 of 24 December 2012,

Recalling also the terms of reference of the Committee for Programme and Coordination, as outlined in the annex to Economic and Social Council resolution 2008 (LX) of 14 May 1976,

Having considered the report of the Committee for Programme and Coordination on the work of its fifty-third session,[1]

1. *Reaffirms* the role of the Committee for Programme and Coordination as the main subsidiary organ of the General Assembly and the Economic and Social Council for planning, programming and coordination;

2. *Re-emphasizes* the role of the plenary and the Main Committees of the General Assembly in reviewing and taking action on the appropriate recommendations of the Committee for Programme and Coordination relevant to their work, in accordance with regulation 4.10 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation;[2]

3. *Stresses* that setting the priorities of the United Nations is the prerogative of the Member States, as reflected in legislative mandates;

[1] *Official Records of the General Assembly, Sixty-eighth Session, Supplement No. 16* (A/68/16).
[2] ST/SGB/2000/8.

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4. *Also stresses* the need for Member States to participate fully in the budget preparation process, from its early stages and throughout the process;

5. *Endorses* the conclusions and recommendations of the Committee for Programme and Coordination on evaluation,[3] on the annual overview report of the United Nations System Chief Executives Board for Coordination for 2012,[4] on United Nations system support for the New Partnership for Africa's Development[5] and on the reports of the Joint Inspection Unit.[6]

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[3] See *Official Records of the General Assembly, Sixty-eighth Session, Supplement No. 16* (A/68/16), chap. II.B.

[4] Ibid., chap. III.A.

[5] Ibid., chap. III.B.

[6] Ibid., chap. IV.

General Assembly

Distr.: General
11 December 2013

Sixty-eighth session
Agenda items 132 and 142

Resolution adopted by the General Assembly on 4 December 2013

[*on the report of the Fifth Committee (A/68/612)*]

68/21. Report on the activities of the Office of Internal Oversight Services

The General Assembly,

I

Activities of the Office of Internal Oversight Services

Recalling its resolutions 48/218 B of 29 July 1994, 54/244 of 23 December 1999, 59/272 of 23 December 2004, 60/259 of 8 May 2006, 63/265 of 24 December 2008, 64/232 of 22 December 2009, 64/263 of 29 March 2010, 65/250 of 24 December 2010, 66/236 of 24 December 2011 and 67/258 of 12 April 2013,

Having considered the report of the Office of Internal Oversight Services on its activities for the period from 1 July 2012 to 30 June 2013,[1]

1. *Reaffirms* its primary role in considering and taking action on reports submitted to it;

2. *Also reaffirms* its oversight role and the role of the Fifth Committee in administrative and budgetary matters;

3. *Further reaffirms* the independence and the separate and distinct roles of the internal and external oversight mechanisms;

4. *Recalls* that the Office of Internal Oversight Services of the Secretariat shall exercise operational independence relating to the performance of its internal oversight functions, under the authority of the Secretary-General, in accordance with the relevant resolutions;

5. *Encourages* United Nations internal and external oversight bodies to further enhance the level of cooperation with one another, such as through joint work-planning sessions, without prejudice to the independence of each;

6. *Takes note* of the report of the Office;[1]

[1] A/68/337 (Part I) and Add.1.

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7. *Emphasizes* the importance to effective internal oversight of good cooperation at all levels between management and the Office;

8. *Requests* the Secretary-General to ensure that all relevant resolutions pertaining to the work of the Office are brought to the attention of the relevant managers;

9. *Also requests* the Secretary-General to ensure that all relevant resolutions, including those of a cross-cutting nature, are brought to the attention of relevant managers and that the Office also takes those resolutions into account in the conduct of its activities;

10. *Further requests* the Secretary-General to continue to ensure the full implementation of the accepted recommendations of the Office, including those relating to cost avoidance, recovery of overpayments, efficiency gains and other improvements, in a prompt and timely manner, and to provide detailed justifications in cases in which recommendations of the Office are not accepted;

11. *Encourages* the Office, in future annual reports, to further enhance its analysis of general trends and strategic challenges regarding internal oversight in the United Nations and to include an update of all critical recommendations, taking into account the risk category, the target date for implementation and the office to be held accountable for such implementation;

12. *Notes* the role of the Management Committee in monitoring closely the implementation of the recommendations of oversight bodies, and stresses the importance of follow-up with programme managers to ensure the full implementation of those recommendations in a prompt and timely manner;

13. *Reaffirms* that the Board of Auditors and the Joint Inspection Unit shall continue to be provided with copies of all reports produced by the Office, requests that those reports be made available within one month of their finalization, and emphasizes the need for comments by the Board and the Unit, as appropriate;

14. *Recalls* paragraph 68 of the report of the Independent Audit Advisory Committee on its activities for the period from 1 August 2012 to 31 July 2013[2] regarding the proposal to transfer all investigations to the Office in the long term, and in this regard requests the Secretary-General to report thereon to the General Assembly by no later than the main part of its sixty-ninth session;

15. *Encourages* the Office to make every effort to ensure that oversight assignments by the Office, in particular investigations, are completed in a timely manner;

16. *Emphasizes* the need for the Office to continue to refine its risk-based workplan in order to ensure that it fully captures high-risk areas, such as those relating to procurement activities at the mission level;

17. *Notes* the external quality reviews conducted in different divisions of the Office, and looks forward to receiving updates on the implementation of the recommendations of those reviews in the context of future annual reports;

18. *Welcomes* the efforts made in addressing vacancy rates in the Office, and in this regard encourages the Secretary-General to continue to make every effort to fill the remaining vacant posts, particularly in the Investigations Division and in the

[2] A/68/273.

field, in accordance with the relevant provisions governing recruitment in the United Nations;

19. *Reaffirms* section III of its resolution 67/258;

II

Activities of the Independent Audit Advisory Committee

Recalling its resolutions 61/275 of 29 June 2007, 64/263, section II of its resolution 66/236 and section II of its resolution 67/258,

Having considered the report of the Independent Audit Advisory Committee on its activities for the period from 1 August 2012 to 31 July 2013,

1. *Notes with appreciation* the work of the Independent Audit Advisory Committee;

2. *Reaffirms* the terms of reference of the Committee, as contained in the annex to its resolution 61/275;

3. *Endorses* the observations, comments and recommendations contained in paragraphs 16, 19, 22, 24, 27, 29, 33, 38, 41, 42, 45, 50, 54, 56, 58, 61, 63, 65, 68, 71, 76 and 77 of the report of the Committee;

4. *Recalls* paragraph 13 of its resolution 64/263, and in this regard invites the Committee, in the context of its terms of reference, to continue to provide advice to the General Assembly on relevant issues relating to the effectiveness, efficiency and impact of the audit activities and other oversight functions of the Office, as it deems necessary.

59th plenary meeting
4 December 2013